

**WHATCOM COUNTY COMBINED SPECIAL PURPOSE DISTRICTS**  
**Whatcom County, Washington**  
**January 1, 1989 Through December 31, 1991**

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**Schedule Of Findings ) Whatcom County Fire District No. 19**

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1. The District Should Improve Controls Over Cash Receipting

During our audit of Whatcom County Fire District No. 19, it was noted that "miscellaneous" cash receipts are recorded on nondistrict receipting forms. These receipts, known as "rediform" receipts, do not indicate the name of the district nor the medium of exchange used in payment.

RCW 43.09.200 states in part:

The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.

The accounts shall show the receipt, use, and disposition of all public property, and the income, and the amounts due therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction.

These weaknesses make it impossible to determine if all funds received by the district were deposited with the county treasurer. The use of these receipts expose the district to possible loss or misuse of funds, as they are easily obtained and can be easily duplicated.

The use of rediform receipts is contrary to good accounting practice. Apparently district personnel were unaware of the weaknesses resulting from the use of rediform receipts.

We recommended that the district improve controls over the cash receipting system by using prenumbered and preprinted district receipt forms. Further, the receipts should include a block for the recording of the medium of payment.

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**Schedule Of Findings ) Point Roberts Parks And Recreation**

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1. The District Should Improve Controls Over Cash Receipting

During our audit of Point Roberts Park and Recreation District, it was noted that "miscellaneous" cash receipts are recorded on nondistrict receipting forms. These receipts, known as "rediform" receipts, do not indicate the name of the district nor the medium of exchange used in payment.

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